



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITY

Principal Office: 529 MAIN STREET  
P.O. BOX 227  
WRIGHTSTOWN, WI 54180

For the Year Ended: DECEMBER 31, 2003

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I JEAN BRANDT of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, Wrightstown Water & Sewer Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

04/15/2004  
(Date)

CLERK/TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WRIGHTSTOWN WATER & SEWER UTILITY**Utility Address:** 529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

**When was utility organized?** 6/13/1946**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** JEAN BRANDT**Title:** VILLAGE CLERK/TREASURER**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

**Telephone:** (920) 532 - 5567**Fax Number:** (920) 532 - 4564 EXT**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** THOMAS KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT AND NOT FOR PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** GARY BRANDT**Title:** CHAIRMAN**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

**Telephone:** (920) 532 - 5567**Fax Number:** (920) 532 - 4564**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** THOMAS KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT AND NOT FOR PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 3/5/2004**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2003

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**Names and titles of utility management including manager or superintendent:**

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**Name:** JOE MORRISSEY**Title:** SUPERINTENDENT**Office Address:**

529 MAIN STREET

P.O. BOX 227

WRIGHTSTOWN, WI 54180

**Telephone:** (920) 532 - 5567**Fax Number:** (920) 532 - 4564**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

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MR GARY BRANDT, CHAIRPERSON

MR AL CHRISTIANSEN

MR LOWELL KUSSOW

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** (    ) -

**Fax Number:** (    ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	424,226	382,114	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	179,972	205,426	<b>2</b>
Depreciation Expense (403)	51,384	62,494	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	67,584	77,716	<b>5</b>
<b>Total Operating Expenses</b>	<b>298,940</b>	<b>345,636</b>	
<b>Net Operating Income</b>	<b>125,286</b>	<b>36,478</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>125,286</b>	<b>36,478</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	10,547	12,781	<b>9</b>
Miscellaneous Nonoperating Income (421)	122,718	2,905	<b>10</b>
<b>Total Other Income</b>	<b>133,265</b>	<b>15,686</b>	
<b>Total Income</b>	<b>258,551</b>	<b>52,164</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	42,964	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>42,964</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>215,587</b>	<b>52,164</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	36,101	24,192	<b>13</b>
Amortization of Debt Discount and Expense (428)	5,561	3,930	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0		<b>15</b>
Interest on Debt to Municipality (430)	17,089	12,006	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0		<b>18</b>
<b>Total Interest Charges</b>	<b>58,751</b>	<b>40,128</b>	
<b>Net Income</b>	<b>156,836</b>	<b>12,036</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	528,954	516,918	<b>19</b>
Balance Transferred from Income (433)	156,836	12,036	<b>20</b>
Miscellaneous Credits to Surplus (434)	2,063,842	0	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)		0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,749,632</b>	<b>528,954</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	424,226		424,226	1
<b>Total (Acct. 400):</b>	<b>424,226</b>	<b>0</b>	<b>424,226</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	179,972		179,972	2
<b>Total (Acct. 401):</b>	<b>179,972</b>	<b>0</b>	<b>179,972</b>	
<b>Depreciation Expense (403):</b>				
Derived	51,384		51,384	3
<b>Total (Acct. 403):</b>	<b>51,384</b>	<b>0</b>	<b>51,384</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	67,584		67,584	5
<b>Total (Acct. 408):</b>	<b>67,584</b>	<b>0</b>	<b>67,584</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>125,286</b>	<b>0</b>	<b>125,286</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	10,547	0	10,547	10
<b>Total (Acct. 419):</b>	<b>10,547</b>	<b>0</b>	<b>10,547</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
CONTRIBUTED PLANT	0	122,718	122,718 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>122,718</b>	<b>122,718</b>
<b>TOTAL OTHER INCOME:</b>	<b>10,547</b>	<b>122,718</b>	<b>133,265</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
NONE	0	0	0 13
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		42,964	42,964 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>42,964</b>	<b>42,964</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>42,964</b>	<b>42,964</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	36,101		36,101 16
<b>Total (Acct. 427):</b>	<b>36,101</b>	<b>0</b>	<b>36,101</b>

**Amortization of Debt Discount and Expense (428):**

AMORTIZATION OF DEBT ISSUANCE COSTS	5,561		5,561 17
<b>Total (Acct. 428):</b>	<b>5,561</b>	<b>0</b>	<b>5,561</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	17,089		17,089 19
<b>Total (Acct. 430):</b>	<b>17,089</b>	<b>0</b>	<b>17,089</b>

**Other Interest Expense (431):**

Derived	0		0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>58,751</b>	<b>0</b>	<b>58,751</b>
<b>NET INCOME:</b>	<b>77,082</b>	<b>79,754</b>	<b>156,836</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	528,954	0	528,954 22
<b>Total (Acct. 216):</b>	<b>528,954</b>	<b>0</b>	<b>528,954</b>
Balance Transferred from Income (433):			
Derived	77,082	79,754	156,836 23
<b>Total (Acct. 433):</b>	<b>77,082</b>	<b>79,754</b>	<b>156,836</b>
Miscellaneous Credits to Surplus (434):			
CLOSE CONTRIBUTED CAPITAL AS OF 1/1/03	0	2,063,842	2,063,842 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>2,063,842</b>	<b>2,063,842</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 25
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>606,036</b>	<b>2,143,596</b>	<b>2,749,632</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	424,226	0	0	0	<b>424,226</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>424,226</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>424,226</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,421,957	3,764,625	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	583,209	423,792	<b>2</b>
<b>Net Utility Plant</b>	<b>3,838,748</b>	<b>3,340,833</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	43,083	44,701	<b>6</b>
Special Funds (125)	525,553	251,605	<b>7</b>
<b>Total Other Property and Investments</b>	<b>568,636</b>	<b>296,306</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		0	<b>8</b>
Temporary Cash Investments (132)	564,717	500,274	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	56,603	48,911	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	2,946	2,982	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>624,266</b>	<b>552,167</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	42,126	7,176	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>42,126</b>	<b>7,176</b>	
<b>Total Assets and Other Debits</b>	<b>5,073,776</b>	<b>4,196,482</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	483,683	483,683	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,749,632	528,954	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,233,315</b>	<b>1,012,637</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,150,000	577,000	<b>24</b>
Advances from Municipality (223)	678,707	249,597	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,828,707</b>	<b>826,597</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	6,073	18,661	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	5,681	11,501	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>11,754</b>	<b>30,162</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	0	2,327,086	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>5,073,776</b>	<b>4,196,482</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,764,625	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,090,203	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,302,527	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	29,227				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,421,957</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	424,277	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	158,932	0	0	0	12
<b>Total Accumulated Provision</b>	<b>583,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,838,748</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	423,792				<b>423,792</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	51,384				<b>51,384</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,479				<b>2,479</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>53,863</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,863</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	53,378				<b>53,378</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>53,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,378</b>	<b>19</b>
<b>Balance end of year (110.1)</b>	<b>424,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>424,277</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.2):

1. Report the amounts charged to Depreciation Expense (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.2)</b>					<b>0</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	42,964				<b>42,964</b>	<b>4</b>
Accruals charged other						<b>5</b>
accounts (specify):						<b>6</b>
					<b>0</b>	<b>7</b>
Salvage					<b>0</b>	<b>8</b>
Other credits (specify):						<b>9</b>
Est. deprec on contrib plnt 1/1/03	263,244				<b>263,244</b>	<b>10</b>
<b>Total credits</b>	<b>306,208</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>306,208</b>	<b>11</b>
<b>Debits during year</b>						<b>12</b>
Book cost of plant retired	147,276				<b>147,276</b>	<b>13</b>
Cost of removal					<b>0</b>	<b>14</b>
Other debits (specify):						<b>15</b>
					<b>0</b>	<b>16</b>
<b>Total debits</b>	<b>147,276</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>147,276</b>	<b>17</b>
<b>Balance end of year (110.2)</b>	<b>158,932</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,932</b>	<b>18</b>
<b>Composite Depreciation Rate?</b>	No					<b>19</b>
If yes, what is the rate?						<b>20</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,946	2,982	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,946</b>	<b>2,982</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 REVENUE BONDS	4,110	428	0	1
1999 G.O. NOTES	438	428	2,627	2
2003 G.O. BONDS	291	428	11,359	3
2003 REVENUE BONDS	722	428	28,140	4
<b>Total</b>			<b>42,126</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				5
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	483,683	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>483,683</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Revenue Bond Anticipation Note	07/01/2003	06/01/2023	4.45%	1,150,000	1
<b>Total Bonds (Account 221):</b>				<b>1,150,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2003 G.O. PROMISSORY NOTE	07/01/2003	06/01/2023	4.00%	496,262	1
1999 G.O. PROMISSORY NOTE	07/01/1999	12/01/2009	4.65%	182,445	2
<b>Total for Account 223</b>				<b>678,707</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	67,584	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>67,584</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	61,544	6
Social Security taxes	5,423	7
PSC Remainder Assessment	617	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>67,584</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1998 Revenue Bond Anticipation Notes	10,080	14,112	24,192	0	1
2003 REVENUE BONDS		21,989	18,324	3,665	2
<b>Subtotal</b>	<b>10,080</b>	<b>36,101</b>	<b>42,516</b>	<b>3,665</b>	
<b>Advances from Municipality (223)</b>					
1999 G.O. NOTES	761	8,630	8,686	705	3
1997 G.O. NOTES	660	591	1,251	0	4
2003 G.O. NOTES		7,868	6,557	1,311	5
<b>Subtotal</b>	<b>1,421</b>	<b>17,089</b>	<b>16,494</b>	<b>2,016</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,501</b>	<b>53,190</b>	<b>59,010</b>	<b>5,681</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	43,083	2
<b>Total (Acct. 124):</b>	<b>43,083</b>	
<b>Special Funds (125):</b>		
CONSTRUCTION CASH	249,229	3
DEBT RESERVE CASH	276,324	4
<b>Total (Acct. 125):</b>	<b>525,553</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	56,603	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>56,603</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		13
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	16
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	17
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
NONE	18
<b>Total (Acct. 253):</b>	<b>0</b>

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	1,763,871	0	0	0	<b>1,763,871</b>	<b>1</b>
Materials and Supplies	2,964	0	0	0	<b>2,964</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	424,034	0	0	0	<b>424,034</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
					<b>0</b>	<b>6</b>
<b>Average Net Rate Base</b>	<b>1,342,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,342,801</b>	
Net Operating Income	125,286	0	0	0	<b>125,286</b>	<b>7</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>9.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>9.33%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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NONE

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,327,086	0	0	0	0	<b>2,327,086</b>	<b>1</b>
<b>Add credits during year:</b>							
NONE						<b>0</b>	<b>2</b>
<b>Deduct charges (specify):</b>							
Closed January 1, 2003 per Docket 05-US-105	2,327,086					<b>2,327,086</b>	<b>3</b>
<b>Balance End of Year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	402,185	362,131	<b>1</b>
<b>Total Sales of Water</b>	<b>402,185</b>	<b>362,131</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	807	380	<b>2</b>
Other Water Revenues (474)	21,234	19,603	<b>3</b>
Amortization of Construction Grants (475)		0	<b>4</b>
<b>Total Other Operating Revenues</b>	<b>22,041</b>	<b>19,983</b>	
<b>Total Operating Revenues</b>	<b>424,226</b>	<b>382,114</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	88,110	130,268	<b>5</b>
General Operating Expenses (680-690)	91,862	75,158	<b>6</b>
<b>Total Operation and Maintenance Expenses</b>	<b>179,972</b>	<b>205,426</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	51,384	62,494	<b>7</b>
Amortization Expense (404)		0	<b>8</b>
Taxes (408)	67,584	77,716	<b>9</b>
<b>Total Other Operating Expenses</b>	<b>118,968</b>	<b>140,210</b>	
<b>Total Operating Expenses</b>	<b>298,940</b>	<b>345,636</b>	
<b>NET OPERATING INCOME</b>	<b>125,286</b>	<b>36,478</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	829	41,709	195,561	4
Commercial	63	5,079	20,656	5
Industrial	9	3,724	14,649	6
<b>Total Metered Sales to General Customers (461)</b>	<b>901</b>	<b>50,512</b>	<b>230,866</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		158,360	8
Other Sales to Public Authorities (464)	11	4,091	12,959	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>913</b>	<b>54,603</b>	<b>402,185</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	154,063	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
ADJUSTMENT FOR 2002 UNDECHARGE	4,297	4
<b>Total Public Fire Protection Service (463)</b>	<b>158,360</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	807	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>807</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,276	7
<b>Other (specify):</b>		
TOWER RENTAL	16,200	8
SALE OF EXCESS PARTS AND SUPPLIES	1,758	9
<b>Total Other Water Revenues (474)</b>	<b>21,234</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	27,231	31,751	<b>1</b>
Purchased Water (610)		0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	14,635	13,089	<b>3</b>
Chemicals (630)	17,582	13,433	<b>4</b>
Supplies and Expenses (640)	6,455	6,631	<b>5</b>
Repairs of Water Plant (650)	22,207	65,364	<b>6</b>
Transportation Expenses (660)		0	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>88,110</b>	<b>130,268</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	34,308	35,457	<b>8</b>
Office Supplies and Expenses (681)	7,279	3,372	<b>9</b>
Outside Services Employed (682)	5,154	1,410	<b>10</b>
Insurance Expense (684)	10,163	5,336	<b>11</b>
Employees Pensions and Benefits (686)	25,080	23,803	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	9,878	5,780	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>91,862</b>	<b>75,158</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>179,972</b>	<b>205,426</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		62,226	55,958	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		682	618	2
<b>Net property tax equivalent</b>		<b>61,544</b>	<b>55,340</b>	
Social Security		5,423	6,152	3
PSC Remainder Assessment		617	260	4
Other (specify): ADJUSTMENT FOR THE 2001 PROPERTY TAX EQUIVALENT UNDERPAYMENT			15,964	5
<b>Total tax expense</b>		<b>67,584</b>	<b>77,716</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown	Outagamie			1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.242828	0.241014			3
County tax rate	mills		6.344510	5.658052			4
Local tax rate	mills		7.539388	7.483181			5
School tax rate	mills		11.710763	11.623305			6
Voc. school tax rate	mills		1.897545	1.883477			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
<b>Total tax rate</b>	mills		<b>27.735034</b>	<b>26.889029</b>			10
Less: state credit	mills		1.435720	1.389620			11
<b>Net tax rate</b>	mills		<b>26.299314</b>	<b>25.499409</b>			12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.539388</b>	<b>7.483181</b>			14
<b>Combined School Tax Rate</b>	mills		<b>13.608308</b>	<b>13.506782</b>			15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>			16
<b>Total Local &amp; School Tax</b>	mills		<b>21.147696</b>	<b>20.989963</b>			17
<b>Total Tax Rate</b>	mills		<b>27.735034</b>	<b>26.889029</b>			18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.762490</b>	<b>0.780614</b>			19
<b>Total tax net of state credit</b>	mills		<b>26.299314</b>	<b>25.499409</b>			20
<b>Net Local and School Tax Rate</b>	mills		<b>20.052973</b>	<b>19.905206</b>			21
Utility Plant, Jan. 1	\$	<b>3,764,625</b>	3,516,136	248,489			22
Materials & Supplies	\$	<b>2,982</b>	2,982	0			23
<b>Subtotal</b>	\$	<b>3,767,607</b>	<b>3,519,118</b>	<b>248,489</b>			24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,767,607</b>	<b>3,519,118</b>	<b>248,489</b>			26
Assessment Ratio	dec.		0.823622	0.829813			27
<b>Assessed Value</b>	\$	<b>3,104,622</b>	<b>2,898,423</b>	<b>206,199</b>			28
<b>Net Local &amp; School Rate</b>	mills		<b>20.052973</b>	<b>19.905206</b>			29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>62,226</b>	<b>58,122</b>	<b>4,104</b>			30
Tax Equivalent per 1994 PSC Report	\$	21,758					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>62,226</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	399,545		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	59,407		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>458,952</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	11,972		12
Structures and Improvements (321)	329,080		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,146		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,486		20
<b>Total Pumping Plant</b>	<b>409,684</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,881		23
<b>Total Water Treatment Plant</b>	<b>1,881</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(301,005)	98,540	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			59,407	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(301,005)</b>	<b>157,947</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			11,972	12
Structures and Improvements (321)			329,080	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			53,146	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,486	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>409,684</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,881	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,881</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,662		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	392,617		26
Transmission and Distribution Mains (343)	1,661,186	433,845	27
Fire Mains (344)	0		28
Services (345)	385,090	188,975	29
Meters (346)	82,572	20,109	30
Hydrants (348)	253,130	63,112	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,778,257</b>	<b>706,041</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	806		35
Computer Equipment (372.1)	35,626		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	79,419		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>115,851</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,764,625</b>	<b>706,041</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,764,625</b>	<b>706,041</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,662	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(295,784)	96,833	26
Transmission and Distribution Mains (343)	36,231	(1,251,479)	807,321	27
Fire Mains (344)			0	28
Services (345)	11,970	(290,114)	271,981	29
Meters (346)	5,177		97,504	30
Hydrants (348)		(188,703)	127,539	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>53,378</b>	<b>(2,026,080)</b>	<b>1,404,840</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			806	35
Computer Equipment (372.1)			35,626	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			79,419	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>115,851</b>	
<b>Total utility plant in service directly assignable</b>	<b>53,378</b>	<b>(2,327,085)</b>	<b>2,090,203</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>53,378</b>	<b>(2,327,085)</b>	<b>2,090,203</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
 <b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
 <b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)			13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)			17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
 <b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)			23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		301,005	301,005	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>301,005</b>	<b>301,005</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			24
Structures and Improvements (341)			25
Distribution Reservoirs and Standpipes (342)			26
Transmission and Distribution Mains (343)		87,733	27
Fire Mains (344)			28
Services (345)		21,717	29
Meters (346)			30
Hydrants (348)		13,268	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>122,718</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)			35
Computer Equipment (372.1)			36
Transportation Equipment (373)			37
Other General Equipment (379)			38
Other Tangible Property (390)			39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>122,718</b>	
Common Utility Plant Allocated to Water Department			40
<b>Total utility plant in service</b>	<b>0</b>	<b>122,718</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		295,784	295,784 26
Transmission and Distribution Mains (343)	110,713	1,251,479	1,228,499 27
Fire Mains (344)			0 28
Services (345)	36,563	290,114	275,268 29
Meters (346)			0 30
Hydrants (348)		188,703	201,971 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>147,276</b>	<b>2,026,080</b>	<b>2,001,522</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>147,276</b>	<b>2,327,085</b>	<b>2,302,527</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>147,276</b>	<b>2,327,085</b>	<b>2,302,527</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,826	4,826	1
February			4,449	4,449	2
March			5,206	5,206	3
April			5,253	5,253	4
May			5,539	5,539	5
June			5,534	5,534	6
July			5,876	5,876	7
August			6,043	6,043	8
September			5,889	5,889	9
October			5,257	5,257	10
November			4,892	4,892	11
December			4,792	4,792	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>63,556</b>	<b>63,556</b>	
Less: Water sold				54,603	13
Volume pumped but not sold				8,953	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				3,200	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,200	19
Volume pumped but unaccounted for				5,753	20
Percent of water lost				9%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				370	23
Date of maximum: 10/21/2003					24
Cause of maximum:					25
Flushing distribution system watermain.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				81	26
Date of minimum: 5/9/2003					27
Total KWH used for pumping for the year				146,843	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
420 WASHINGTON	#1	569	8	432,000	Yes	<b>1</b>
216 PINE STREET	#2	640	12	604,800	Yes	<b>2</b>
1285 BROADWAY STREET	#4	655	12	720,000	Yes	<b>3</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1	#2	#4	<b>1</b>
Location	420 WASHINGTON	216 PINE STREET	1285 BROADWAY STREET	<b>2</b>
Purpose	S	S	P	<b>3</b>
Destination	R	R	R D	<b>4</b>
Pump Manufacturer	DEMING	BRYON JACKSON	GOULDS	<b>5</b>
Year Installed	1948	1970	2001	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	240	300	750	<b>8</b>
Pump Motor or Standby Engine Mfr	GE	NEWMAN	U.S. ELECTRIC	<b>10</b>
Year Installed	1948	1970	2001	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	25	60	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
<b>RESERVOIRS, STANDPIPES</b>			2
<b>OR ELEVATED TANKS</b>			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
Year constructed	1949	1984	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	6
Elevation difference in feet (See Headnote 3.)	149	182	7
Total capacity in gallons (actual)	75,000	200,000	8
<b>WATER TREATMENT PLANT</b>			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	75.0000	200.0000	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	N	N	15

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	405	0	0	0	405
A	D	4.000	547	0	0	0	547
A	D	6.000	15,650	0	9,495	0	6,155
P	D	6.000	7,227	240	0	0	7,467
A	D	8.000	4,454	0	0	0	4,454
P	D	8.000	31,464	5,343	0	0	36,807
A	D	12.000	8,310	0	0	0	8,310
P	D	12.000	15,997	7,437	30	0	23,404
P	D	14.000	580	0	0	0	580
<b>Total Within Municipality</b>			<b>84,634</b>	<b>13,020</b>	<b>9,525</b>	<b>0</b>	<b>88,129</b>
<b>Total Utility</b>			<b>84,634</b>	<b>13,020</b>	<b>9,525</b>	<b>0</b>	<b>88,129</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	229	0	125	0	104		1
M	1.000	726	171	0	0	897	155	2
P	1.000	1	0	0	0	1		3
M	1.250	2	0	2	0	0		4
P	1.500	3	0	0	0	3		5
M	1.500	33	4	0	0	37		6
P	2.000	2	0	0	0	2	1	7
M	2.000	12	3	0	0	15		8
M	4.000	2	0	0	0	2		9
P	4.000	8	0	0	0	8		10
P	6.000	3	1	1	0	3	1	11
M	6.000	2	0	0	0	2		12
P	8.000	7	2	0	0	9		13
A	8.000	1	0	1	0	0		14
<b>Total Utility</b>		<b>1,031</b>	<b>181</b>	<b>129</b>	<b>0</b>	<b>1,083</b>	<b>157</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	854	120	64	0	<b>910</b>	120	<b>1</b>
0.750	0	0	0	0	<b>0</b>	0	<b>2</b>
1.000	22	2	0	0	<b>24</b>	2	<b>3</b>
1.500	9	1	0	0	<b>10</b>	1	<b>4</b>
2.000	5	1	0	0	<b>6</b>	1	<b>5</b>
3.000	6	0	0	0	<b>6</b>	0	<b>6</b>
<b>Total:</b>	<b>896</b>	<b>124</b>	<b>64</b>	<b>0</b>	<b>956</b>	<b>124</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	845	55	3	5	0	2	<b>910</b>	<b>1</b>
0.750	0	0	0	0	0	0	<b>0</b>	<b>2</b>
1.000	0	4	0	2	0	18	<b>24</b>	<b>3</b>
1.500	0	5	5	0	0	0	<b>10</b>	<b>4</b>
2.000	0	0	0	1	0	5	<b>6</b>	<b>5</b>
3.000	0	0	2	3	0	1	<b>6</b>	<b>6</b>
<b>Total:</b>	<b>845</b>	<b>64</b>	<b>10</b>	<b>11</b>	<b>0</b>	<b>26</b>	<b>956</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	199	10			209	2
<b>Total Fire Hydrants</b>	<b>199</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>209</b>	
<b>Flushing Hydrants</b>						
	6				6	3
<b>Total Flushing Hydrants</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	208
Number of distribution system valves end of year:	465
Number of distribution valves operated during year:	300



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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account #630 - Chemicals - Increase in cost due to increase in chemicals used during 2003.

Account #650 - Repairs of Water Plant - Decrease in costs due to decrease in building and equipment maintenance required in 2003 compared to 2002.

Account #681 - Office Supplies and Expenses - Increase in costs due to maintenance contracts and additional purchases of general office supplies.

Account #682 - Outside Services Employed - Increase in costs due to general system planning and engineering.

Account #684 - Insurance Expense - Increase due to increase in insurance premiums.

Account #689 - Miscellaneous General Expenses - Increase due to general repair expense incurred in 2003.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Adjustments for any account are nonzero, please explain.

Adjustments result from the transfer of contributed assets to the Contributed Plant Schedules.

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

The adjustment column for services includes \$369 for the retirement of a service reported on the Water Services schedule in 2002.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

Contributed plant represents \$32,305 of mains contributed by a grant and the remainder contributed by developers. The developer contributed plant is recorded at cost.

If Adjustments for any account are nonzero, please explain.

Adjustments result from the transfer to this schedule of contributed plant.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Main additions financed by the utility were paid with the proceeds of long term debt. Main additions financed by contributions were paid by developers and are recorded at cost in the asset schedules.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Services additions financed by the utility were paid with the proceeds from long term debt. Services additions financed by contributions were paid by developers and are reported in the asset schedules at cost.

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